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March 29, 2011

BY ELECTRONIC SUBMISSION

Marlene H. Dortch, Secretary
Federal Communications Commission
Office of the Secretary
445 12th Street, S.W.
Washington, DC 20554

Re: ALLIANCE TELECOM, INC.; FCC Certification for the Fourth Quarter of 2010;
WC Docket No. 05-68

Dear Ms. Dortch:

Pursuant to Section 64.5001(c) of the Commission's rules (47 C.F.R. § 64.5001(c)), please find enclosed a redacted version of ALLIANCE TELECOM, INC.'s ("Alliance's") prepaid calling card FCC Certification for the fourth quarter of 2010 ("FCC Certification"). Alliance is seeking confidential treatment of its FCC Certification, and is therefore simultaneously filing an original, signed version of the FCC Certification by paper.

Should you require further information, please contact the undersigned.

Respectfully submitted,



Cheng-yi Liu,
Counsel for ALLIANCE TELECOM, INC.

Enclosures

cc: Albert Lewis, Chief, Pricing Policy Division, Wireline Competition Bureau
Best Copy and Printing, Inc.

ALLIANCE TELECOM, INC.
FCC Certification Fourth Quarter 2010

I, Yakub Retiwalla, President of ALLIANCE TELECOM, INC. ("Alliance" or "Company"), under penalty of perjury, hereby certify, in compliance with Section 64.5001(c) of the Commission's rules (47 C.F.R. § 64.5001(c)) that the Company has complied with the prepaid calling card Percentage of Interstate Usage reporting requirements contained in Section 64.5001(a) of the Commission's rules, 47 C.F.R. § 64.5001(a). Alliance is making the required Universal Service Fund contribution based on the information reported below.

For the fourth quarter of 2010 (October 1, 2010 to December 31, 2010), Alliance's percentages of prepaid calling card intrastate, interstate and international minutes were as follows:

Intrastate: [REDACTED]

Interstate: [REDACTED]

International: [REDACTED]

For the fourth quarter of 2010, the Company's percentages of prepaid calling card interstate and international revenues were as follows:

Interstate: [REDACTED]

International: [REDACTED]

Signature: /s/ Yakub Retiwalla

Print Name: Yakub Retiwalla

Print Title: President